## House Amendment 1220

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Amend Senate File 413, as passed by the Senate, as
  1
      2 follows:
      3 <u>#1.</u> Page 4, by inserting after line 22 the
      4 following:
                           Section 422.7, Code 2007, is amended by
  1
           <Sec.
      6 adding the following new subsections:
            NEW SUBSECTION. 50. Subtract, to the extent
      8 included, the amount of any fair share fee paid
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      9 pursuant to section 562C.1.
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            NEW SUBSECTION.
                                51. Subtract, to the extent not
    11 otherwise deducted in computing adjusted gross income,
    12 the amounts paid by the taxpayer as a fair share fee
13 pursuant to section 562C.1. Amounts subtracted under
14 this subsection shall not be used by the taxpayer in
  1 15 computing the amount of charitable contributions as
  1 16 defined by section 170 of the Internal Revenue Code.
1 17 Sec. ____. NEW SECTION. 562C.1 FAIR SHARE FEES
1 18 RENTAL PROPERTY OWNERS.
                                          562C.1 FAIR SHARE FEES ==
            As a condition of receiving any benefit from the
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    19
     20 state, a rental property owner shall submit written
    21 documentation that the rental property owner is a
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    22 member in good standing of an organization
     23 representing rental property owner or has paid a fair
    24 share fee to an organization representing rental
    25 property owners for that portion of membership dues
    26 related to activities that benefit insurance 27 business.>
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    28 <u>#2.</u> Title page, lines 1 and 2, by striking the 29 words <relating to collective bargaining for public
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     30 employees>.
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    31 \pm 3. By renumbering as necessary.
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  1 35 HOFFMAN of Crawford
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    36 SF 413.219 82
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